

--- “Series of 1883” - **PLUG BOX** - “Bonded Removal Permit Stamp” - 51 x 72 mm. design ---

By e-mail from Chris Ryan - January 4th, 2007

“The Bonded Removal Permit stamps were introduced in July 1883, following the discontinuation of the red, excise duty warehouse stamps that had previously been affixed to all packages placed in excise bond. Bonding postponed the excise payment until the time at which the goods were released from the warehouse for sale and consumption. Starting in July 1883, this payment was made by the purchase and affixing of excise duty stamps”.

“The initial supply of the permit stamps was lithographed by the Montreal firm of **G. E. Desbarats & Company**. In late-1884, this firm was absorbed by the **Canada Bank Note Engraving & Printing Company**, who continued to produce the stamps until the fiscal year 1886-87. Thereafter, these items were printed by the Ottawa firm of **Mortimer & Company**. The annual reports of Canada’s Auditor General record deliveries of permit stamps by Mortimer as late as the fiscal year 1919-20. In that year 995,000 of the cigar permit stamps were purchased by the Revenue Department. Starting with the fiscal year 1923-24 the reports do not provide sufficient detail to permit identification of the work done by Mortimer for the Department”.

“The function of the permit stamps was to seal what would otherwise be un-stamped packages being transferred in bond from one excise warehouse to another. These stamps were to be cancelled in the same manner as the excise duty stamps. Additional permit stamps were not required for subsequent transfers of already sealed packages. When the sealed packages were eventually released for consumption, excise duty stamps were to be affixed *over* the permit stamp. The permit stamps were not used on imported or exported products”.

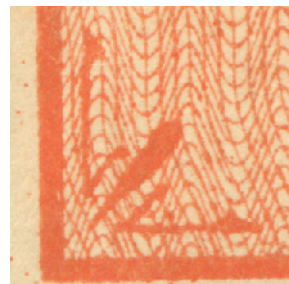
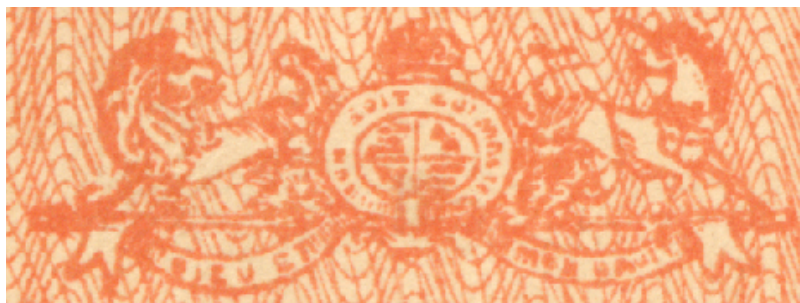
“During the period of the permit stamp, removals in bond were allowed only for cigars in boxes of 25 or more, and for large packages of snuff, pressed and fine-cut chewing tobaccos with individual weights of five pounds and up. The bonded transfers occurred for one of two reasons:

- a manufacturer could transfer stock between two of their own excise warehouses, likely in different municipalities.
- the owner of a licensed excise warehouse, who was not also a licensed manufacturer, could buy stocks on which the duty had not yet been paid, transfer the same in bond, and then pay the excise at a later date when the tobacco was released for sale and consumption.

“The removal permit stamps were deleted from excise regulations effective April 1st, 1939. Removals in bond were still allowed, but stamps were no longer required”.

Type I - The triangular design, at each of the four corners, has a straight hook, and the 'Coat-of-Arms' is muddled.
The unicorn on the right has a flattened nose, and the background wavy lines are more vertical.
The lion's tail (to the left of the crown) appears bulky, and has a downturn at its end.

--- Type I - lithographed by "G.E. Desbarats & Company" - 1883-84 ---



RR-3 - Type I, PLUG BOX, light red, *perforated 11¾*, with the faint blue **5 mm**. Gothic control numbers
lithographed by "George Desbarats & Company" - scanned at 300% scale

--- Type II - lithographed by "Mortimer & Company" - 1887-1926 ---

Type II - The triangular design, at each of the four corners, has a barbed hook, while the 'Coat-of-Arms' is more precise.
The unicorn on the right has a more pointed nose, and the background wavy lines are less vertical.
The lion's tail (to the left of the crown) appears thin, and has an upturn at its end.



RR-14 - Type II, PLUG BOX, light red, *perforated 14*, with **4 mm**. black Roman control numbers,
lithographed by "Mortimer & Company" - scanned at 300% scale

--- “Series of 1883” - EXCISE / Bonded Removal / PERMIT STAMP - 51 x 72 mm. design ---

--- PLUG “BOX” with the background an outlined Gothic **V.R.** [i.e. Victoria Regina] ---

--- Type I - lithographed in red ink by “G. E. Desbarats & Company”, on *unwatermarked wove*, in 1883-84 ---

The catalogue lists the PLUG BOX Bonded Removal Permit stamps as follows:

RR-3 - PLUG BOX, Type I, perforated 11¾, with 5 mm. blue-grey Gothic control numbers

RR-13 - PLUG BOX, Type II, perforated 12, with 6 mm. blue Roman control numbers

RR-14 - PLUG BOX, Type II, perforated 14, with 4 mm. black Roman control numbers

RR-15 - PLUG BOX, Type II, perforated 11¾, with 4 mm. black Roman control numbers

--- RR-3 - with 5 mm. *dull blue* Gothic controls - perforated 11¾ - scanned at 75% scale ---



★**RR-3** - Type I, PLUG BOX, perf 11¾, on thick unwatermarked wove - blue-grey 5 mm. Gothic control **11816**

11805 ★	RR-3	Type I, Plug Box, perforated 11¾, on thick unwatermarked wove paper
11809	RR-3	Type I, Plug Box, perforated 11¾, on thick unwatermarked wove paper
11816 ★	RR-3	Type I, Plug Box, perforated 11¾, on thick unwatermarked wove paper
15551	RR-3	Type I, Plug Box, perforated 11¾, on thick unwatermarked wove paper

These 5 mm. *dull blue* Gothic control numbers appear **black** at first glance. However, under moderate magnification of their smeared areas, it can be determined that they are actually in a lightly inked pale *dull blue-grey* shade.

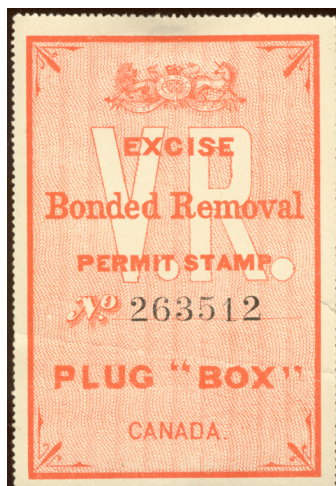
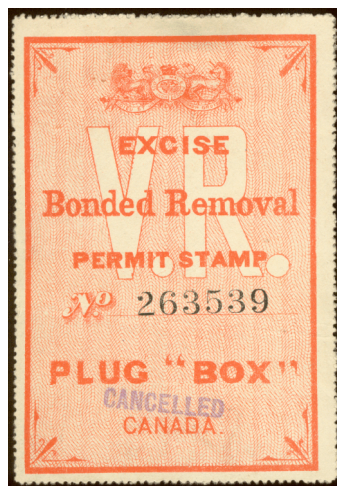
--- RR-13 - Type II - with 6 mm. blue Roman controls - perforated 12 - scanned at 75% scale ---



★RR-13 - Type II, PLUG BOX, perf 12, on *thick unwatermarked* wove - with 6 mm. Roman control **209399**

138527	RR-13	Type II, Plug Box, perforated 12, on thick unwatermarked wove
138528	RR-13	Type II, Plug Box, perforated 12, on thick unwatermarked wove
138533	RR-13	Type II, Plug Box, perforated 12, on thick unwatermarked wove
138541	RR-13	Type II, Plug Box, perforated 12, on thick unwatermarked wove
150990	RR-13	Type II, Plug Box, perforated 12, on thick unwatermarked wove
150998	RR-13	Type II, Plug Box, perforated 12, on thick unwatermarked wove
209396	RR-13	Type II, Plug Box, perforated 12, on thick unwatermarked wove
209399★	RR-13	Type II, Plug Box, perforated 12, on thick unwatermarked wove

--- RR-14 - Type II - with 4 mm. black control numbers - perforated 14 - scanned at 75% scale ---



RR-14 - Type II, PLUG BOX, perforated 14, with 4 mm. black Roman control **263512**, on *thick unwatermarked* wove

★RR-14 CP - Type II, PLUG BOX, perf 14, on *thick unwatermarked* wove - with 4 mm. black Roman control **263539** stamped **CANCELLED** in 3 mm. Gothic letters

★RR-14n - Type II, perf 14, on *thick unwatermarked* wove without control numbers

263512★	RR-14	Type II, Plug Box, perforated 14, on heavy unwatermarked wove
263516	RR-14 CP	Type II, Plug Box, perforated 14, on heavy unwatermarked wove, stamped CANCELLED in 3 mm. Gothic letters
263539★	RR-14 CP	Type II, Plug Box, perforated 14, on heavy unwatermarked wove, stamped CANCELLED in 3 mm. Gothic letters
263550	RR-14	Type II, Plug Box, perforated 14, on heavy unwatermarked wove
354183	RR-14	Type II, Plug Box, perforated 14, on heavy unwatermarked wove

--- RR-15 - Type II - with 4 mm. black Roman controls - perforated 11¾ - scanned at 75% scale ---



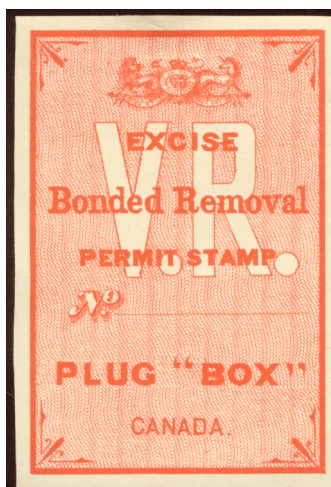
★RR-15 - Type II, PLUG BOX, perf 11¾, on *thick unwatermarked* wove - 4 mm. black Roman control number **359074**, roller cancelled **TOBACCO / 1-17** by W. C. Macdonald Tobacco, Montreal

359074★

RR-15

Type II, Plug Box, perforated 11¾, on heavy unwatermarked wove, roller cancelled **TOBACCO / 1-17** by W. C. Macdonald

--- Type II - without control numbers - *imperforate* - scanned at 75% scale ---



★ - Type II, imperforate, on *medium unwatermarked* wove - *without* control numbering,

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